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OFFICE OF MANAGEMENT AND BUDGET

2 CFR Part 200

Uniform Administrative Requirements, Cost Principles, and Audit Requirements

AGENCY: Office of Management and Budget.

ACTION: Notice of availability; request for comments.

SUMMARY: This document announces the availability of the 2023 Compliance Supplement (2023 Supplement) for the Office of Management and Budget's uniform administrative requirements, cost principles, and audit requirements regulations. This document also offers interested parties an opportunity to comment on the 2023 Supplement.

DATES: The 2023 Supplement replaces the 2022 Supplement (issued in May 2022). The Supplement applies to fiscal year audits that cover any period beginning after June 30, 2022.

ADDRESSES: All comments to the 2023 Supplement must be in writing and received by [INSERT DATE 60 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER]. Late comments will be considered to the extent practicable. Comments will be reviewed and addressed, when appropriate, in the 2024 Compliance Supplement. Electronic mail comments may be submitted to: <http://www.regulations.gov>. Please include "2 CFR Part 200 Subpart F – Audit Requirements, Appendix XI – Compliance Supplement – 2023" in the subject line and the full body of your comments in the text of the electronic message and as an attachment. Please include your name, title, organization, postal address, telephone number, and e-mail address in the text of the message. Comments may also be sent to: GrantsTeam@omb.eop.gov.

Please note that all public comments received are subject to the Freedom of Information Act and will be posted in their entirety, including any personal and business confidential information provided. Do not include any information you would not like to be made publicly available.

The 2023 Supplement is available online on the OMB home page at the subpage for the Office of Federal Financial Management at: <https://www.whitehouse.gov/omb/office-federal-financial-management/>.

FOR FURTHER INFORMATION CONTACT: Recipients and auditors should contact their cognizant or oversight agency for audit, or Federal awarding agency, as appropriate. The Federal agency contacts are listed in appendix III of the Supplement. Subrecipients should contact their pass-through entity. Federal agencies should contact GrantsTeam@omb.eop.gov.

SUPPLEMENTARY INFORMATION: The 2023 Supplement (2 CFR part 200, subpart F, and appendix XI to Part 200) adds new programs and provides updates on other programs, where necessary.

As part of the development of the audit guidance contained in the Supplement, OMB shared the draft language developed by the agencies with recipient and audit stakeholders, including the American Institute of Certified Public Accountants (AICPA), the National Association of State Auditors, Controllers and Treasurers (NASACT), the U.S. Government Accountability Office (GAO), and agency Inspector General offices for comments. The comments were reviewed, adjudicated, and addressed by the relevant agencies and OMB. All necessary changes are reflected in the final published version.

Deidre A. Harrison
Deputy Controller performing
the delegated duties of the
Controller